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Report No. 2016-14

TO: Teresa Del Rio, Director
Clerk's Court and Operational Services

FROM: Hector Collazo, Jr., Inspector General/Chief Audit Executive
Division of Inspector General 

DIST: Ken Burke, CPA, Clerk of the Circuit Court and Comptroller
Claretha Harris, Chief Deputy Director, Finance Division
Rodney Tabler, Manager, Civil Court Records

SUBJECT: Unannounced Audit of the Clerk's Self Help Center – Downtown
Notary Journals and Imprest Funds

DATE: June 23, 2016

This letter serves to inform you that the Division of Inspector General has completed an unannounced audit of the Clerk's Self Help Center - Downtown Notary Journals and Imprest Funds. We audited the Notary Journals and Imprest Funds on June 9, 2016.

The primary purpose of unannounced audits is to reconcile the funds to ensure that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.

The objectives of our audit were to:

1. Sample Notary Journals to ascertain that notaries are logging notarial acts, completing all Notary Journal fields, and not improperly using Deputy Clerk stamps in lieu of Notary stamps in accordance with established policies and procedures.
2. Reconcile the Imprest Funds and ascertain that the appropriate internal controls, safeguards, and policies and procedures are being followed, safeguarding the county funds under your departmental control.



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All Imprest Funds reconciled to the authorized amounts and were accounted for. The department's internal controls and safeguarding of Imprest Funds are adequate, and the policies and procedures are being followed.

Our audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and the *Principles and Standards for Offices of Inspector General*, and accordingly, included such tests of records and other auditing procedures as we considered necessary in the circumstances.

Notary Journal Records Were Not Complete.

We reviewed the *Notary Journal* records for the notary in the Self Help Center to determine if all the fields were completed. All sections/fields in the *Notary Journal and Reference Guide* used by notary staff to record notary transactions are not always completed. During our review of the *Notary Journal*, we noted missing information on notary records.

The following information includes specific items missing from the notary records during our review:

- Signature
- Time Notation
- Signer's Representative Capacity

We recommend management instruct notaries to complete all sections/fields of the *Notary Journal* record for all notarial acts provided.

Management Response:

Management concurs with the findings. Management will take steps to remind staff of the importance of completing all notary records.

We appreciate your staff's cooperation during this audit.